

31.703 Requirements.

(a) Contracts which refer to this [subpart 31.7](#) for determining allowable costs *shall* be deemed to refer to, and *shall* have the allowability of costs determined by the *contracting officer* in accordance with, the OMB Uniform Guidance at 2 CFR part 200, subpart E and appendix IV in effect on the date of the contract.

(b) Agencies are not expected to place additional restrictions on individual items of cost. However, under [10 U.S.C.2324\(e\)](#) and [41 U.S.C.4304](#), the costs cited in [31.603\(b\)](#) are unallowable.

Parent topic: [Subpart 31.7 - Contracts with Nonprofit Organizations](#)